UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

JOAN L. SMITH,)	
)	
Plaintiff)	
)	
v.)	Civil No. 04-cv-40193FDS
)	
UNUM LIFE INSURANCE)	
COMPANY OF AMERICA,)	
)	
Defendant)	

STATUS REPORT OF REASSESSMENT

Pursuant to the Orders dated March 3, 2005, November 18, 2005, April 5, 2006, and October 24, 2006, the parties report the following regarding the status of the reassessment of claims: The reassessment process under the Regulatory Settlement Agreement (the "RSA") for notified claimants is continuing. The claims with the oldest denial or termination date are being reassessed first as required by the express terms of the RSA. New claims are still being received. Plaintiff's claim is being reassessed, and Unum is awaiting information from third parties. Assuming that information is received shortly, Unum believes, in good faith, that its review of this claim will be completed by May 2007.

The parties request that the stay remain in place until the regulatory process is completed.

DATED: April 4, 2007

/s/ Howard J. Potash

Howard J. Potash, BBO #404160 306 Main Street, Suite 300 Worcester, MA 01608 (508) 754-2624

Attorney for Plaintiff Joan Smith

/s/ Geraldine G. Sanchez

Geraldine G. Sanchez PIERCE ATWOOD LLP One Monument Square Portland, ME 04101 (207) 791-1100

Attorneys for Defendant Unum Life Insurance Company of America

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